3. Every such commission shall be published in the [1][Official Gazette], and the Commissioner shall enter on his office from the date of such publication ; and in like manner the revocation or other determination of any such commission shall be published in the [1][Official Gazette]. Publication of commission, and revocation thereof.

4. The correspondence and other documents belonging to any such commission shall be deposited, on the determination thereof, in the office of the Board of Revenue, and shall be deemed records of the said Board. Deposit of records.

ACT No. XII OF 1851.[2]

[THE MADRAS CITY LAND-REVENUE ACT, 1851.]

[14th November 1851.]

An Act for securing the Land-revenue of Madras.

WHEREAS it is expedient that the land-revenue accruing due to [3][the Crown] at Madras [4][within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras], should be ascertained and collected in as summary a manner as in other parts of the territories under the Government of [3][the Crown] ; It is enacted as follows :— Preamble.

1. All assessable lands not the property of [5][the Government] [4][within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras], of which the rate of assessment is not known, or which have not heretofore been assessed, shall be assessed at the rates customarily charged upon lands of a similar description in the neighbourhood according as they may be situated respectively within or without the walls of Black Town. Assessment of unassessed lands in Madras Town.

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[1] These words were substituted for the words "*Fort St. George Gazette*" by the Adaptation Order of 1937.

[2] The short title was given by the Repealing and Amending Act, 1901 (Central Act XI of 1901).

The Madras City Land-revenue (Amendment) Act, 1867 (Mad. Act VI of 1867), to be read with, and taken as part of, this Act—*see* s. 33 of that Act.

[3] According to the direction in the Adaptation Order of 1937, the words "East India Company" should be changed into "the Crown" and consequently the expression "the East India Company" in the Act should read as "the the Crown." The superfluous "the" in the expression "the the Crown" was omitted with effect from the 1st April 1937 by section 3 (2) of and second schedule to the Madras Repealing and Amending Act, 1951 (Madras Act XIV of 1951).

[4] These words were substituted for the words "within the limits of the Town of Madras as defined in s. 12, Regulation II of 1802 of the Madras Code" by the Amending Act, 1891 (Central Act XII of 1891).

[5] The words "the Crown" were substituted for the words "East India Company" by the Adaptation Order of 1937 and the word "Government" was substituted for "Crown" by the Adaptation Order of 1950—*see* also footnote 3 above.

Lakhiraj tenures.

2. *Lákhiráj* tenures of land in Madras, of which uninterrupted possession has been held under alleged grants, exempt or partially exempt from assessment for sixty years, shall be valid; no other làkhiràj tenures of land in Madras shall be deemed valid, unless the same are or shall be held under an unexpired grant from the British Government.

Rate assessment.

3. The Collector of Madras shall determine the rate of assessment to be laid on assessable land under section 1 of this Act, with reference to the rate assessed upon other land of a similar description in the neighbourhood, subject to an appeal to the Board of Revenue, to be made within six months from the notification by the Collector of the assessment fixed by him. The decision of the Board of Revenue upon such appeal shall be final.

Appeal.

Power to order measurement.

4. The Collector may order any assessable land or land already assessed or charged with a rent payable to [1][the Government], to be measured, for the purpose of determining the amount of assessment to be imposed, or in the case of land already assessed or charged with a rent, for the purpose of ascertaining whether the actual dimensions, and the dimensions upon which the amount of assessment or rent was calculated, correspond.

Abatement for land assessed beyond actual dimensions.

5. Whenever, upon the measurement of any land under the preceding section, it shall be found that the dimensions upon which the amount of assessment or rent was calculated exceed the actual dimensions, a proportionate abatement shall be made for the excess, on the demand of the party entitled to claim it.

Charge for land in excess of quantity assessed.

Saving of right of holder from whom excess is usurped.

6. On the other hand, when the actual dimensions exceed the dimensions upon which the amount of assessment of rent was calculated, the excess shall be charged at the same rate as the rest of the land, the possession being left undisturbed: Provided that, when it shall appear that the excess has been caused by the surreptitious usurpation of ground belonging to another tenure, the act of the Collector in assessing it shall not prejudice the holder of such other tenure in any effort he may make to recover the ground usurped from it.

Appeal against extra assessment.

An appeal shall lie to the Board of Revenue against any extra assessment or additional rent charged by the Collector for excess by measurement under this section, if preferred within six months from the date of the Collector's order. Upon such appeal the decision of the Board of Revenue shall be final.

7. [*Recovery by distress and sale.*] *Rep. by the Madras City Land-revenue (Amendment) Act,* 1867 (*Mad. Act VI of* 1867), *s.* 2.

[1] The words "the Crown" were substituted for the words "East India Company" by the Adaptation Order of 1937 and the word "Government" was substituted for "Crown" by the Adaptation Order of 1950—*see* also footnote 3 on p. 81 *supra*.

Deduction from landlord's rent of payment by undertenant.

8. In the case of payment by any tenant or occupier not holding immediately under [1] [the Government], or the seizure and sale of his property, he may deduct the amount of the payment or levy from the next payment of rent to his landlord.

Priority of Government claim for land revenue.

9. The claim of [1] [the Government] for land-revenue or rent has priority over all other claims upon the land, or to which property distrained upon the land may be liable.

Deposit of amount of disputed claim.

10. If the Collector's claim for arrears of rent is disputed, the process of distraint and sale shall not be stayed, unless the amount claimed be lodged with the Collector.

Limitation of claim to arrears.

11. Arrears of rent or revenue due to [1] [the Government] are recoverable within six years next after the same are due, or next after an acknowledgment of the same in writing has been given by the person by whom the same is payable, or his agent, and not afterwards.

Inquiry into claim to hold land rent-free, and report to Board.

12. When a claim to hold land Lákhiráj, or free of assessment, shall be set up under this Act, the Collector shall inquire into the claim, taking such evidence as the claimant may offer or the public records supply, and shall report his proceedings in the case for the consideration of the Board of Revenue.

Procedure thereupon.

If the Board of Revenue are satisfied of the validity of the claim, they shall make an order accordingly, and such order shall be final. If they are not satisfied of the validity of the claim, they shall direct the Collector to assess the land, leaving the claimant to contest the Collector's demand in the Civil Courts, as herein provided.

Penalty for obstructing Collector or his subordinates.

13. Any person obstructing or molesting the Collector or any of his subordinate officers in the execution of their duty shall, on conviction before a Magistrate of the town of Madras, be liable to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the common gaol for a term not exceeding six months, or until the fine is sooner paid.

Collector's power to punish contempts.

14. The Collector may punish any contempt committed in his presence in open kachari or office, by fine not exceeding two hundred rupees, and in default of payment, by imprisonment in the common gaol for a term not exceeding one month.

Appeal from his orders.

From every such order of fine or imprisonment an appeal shall lie to the Board of Revenue, whose decision shall be final.

Control of Collector.

15. The Collector shall act in the execution of this Act under the usual control of the superior revenue-authorities.

[1] The words "the Crown" were substituted for the words "East India Company" by the Adaptation Order of 1937 and the word "Government" was substituted for "Crown" by the Adaptation Order of 1950—*see* also footnote 3 on p. 81 supra.